

Electronic Filing Mandates That Take Effect January 1, 2005 Per TIR 04-30, As Modified by Commissioner's Letters dated February 9, March 22, and March 24

Note that the \$100 penalty pursuant to G.L. c. 62C, § 33 for filing or paying in the wrong format applies for "tax years beginning on or after January 1, 2005." The penalty may be imposed during 2005 for estimated payments and withholding, but for returns and payments due with returns, the penalty cannot be imposed until the due date for the 2005 returns. (Rev. 8/05)

	TAX TYPE	DATE MANDATE TAKES EFFECT	RETURN		ESTI- MATED PAYMENT	EXTENSION	
Filing Entity	Tax Return to File		Return Filing Method	Payment with Return		Extension Filing Method	Payment Method
Corporations with \$100,000 or less in gross receipts filing extension requests with \$5,000 or more	Corporate Excise	01/01/05	Paper	Paper	Paper	Electronic	Electronic
Corporations with more than \$100,000 in gross receipts or sales	Corporate Excise	04/01/05 (Or 07/15/05 if practitioner obtained an extension & purchased non-compliant software)	Electronic	Electronic	Electronic	Electronic	Electronic
Employers with 50 or more employees	Quarterly Wage Reports	first calendar quarter of '05 (due on 04/30/05)	Electronic	NA	NA	NA	NA
Fiduciaries with total Part A, Part B, and Part C net taxable income of \$50,000 +	Personal Income Tax / Form 2	01/01/04	Paper	Electronic	Electronic	Paper	Electronic
Fin'l institutions Ins companies Public utilities with income of \$100,000 +	Corporate Excise	01/01/05	Paper	Electronic	Electronic	Paper	Paper

	TAX TYPE	DATE MANDATE TAKES EFFECT	RETURN		ESTI- MATED PAYMENT	EXTENSION	
Filing Entity	Tax Return to File		Return Filing Method	Payment with Return		Extension Filing Method	Payment Method
Income tax preparers completing 100+ PIT returns during cal. 2005	Personal Income Tax Forms 1, 1-NR/PY	tax years beginning on or after 01/01/05	Electronic (with opt out)	Electronic encouraged but not required	Paper	Paper	Paper
Individuals paying \$5,000+ with extension request	Personal Income Tax Forms 1, 1-NR/PY	tax years beginning on or after 01/01/04	NA	NA	NA	Electronic	Electronic
Individuals paying \$0 with extension request	Personal Income Tax Forms 1, 1-NR/PY	tax years beginning on or after 01/01/04	NA	NA	NA	Electronic	NA
Pension payers making M-945 payments who are withholding	Withholding Tax / Form M-945	Disbursements on or after 01/01/05	Electronic	Electronic	Electronic Withheld Amounts	NA	NA

Electronic Mandates Announced in TIRs 03-15, 03-11, and 02-22

	TAX TYPE	DATE MANDATE TAKES EFFECT	RETURN		ESTI- MATED PAYMENT	EXTENSION	
Filing Entity	Tax Return to File		Return Filing Method	Payment Method		Extension Filing Method	Payment Method
Third party bulk filers (withhold and file for employers)	Withholding Tax	07/01/03	Electronic _____	Electronic _____	Electronic Withheld Amounts _____	NA	NA
Employers: Wage Withholding; Operators: Room Occupancy; Vendors: Sales & Use Tax; If combined liab preceding cal yr= \$10K+	Withholding Room Occ. Sales & Use	01/01/04	Electronic _____ Amend & Abate Reqsts=elec.	Electronic _____	Electronic Withheld Amounts _____	NA	NA
Employers: Wage Withholding; Operators: Room Occupancy; Vendors: Sales & Use Tax. Return but no tax owed	Withholding Room Occ. Sales & Use	07/01/03	Electronic _____ Penalty Date:annual return due date 01/06	NA	NA	NA	NA
	TAX TYPE	DATE MANDATE TAKES EFFECT	RETURN		ESTI- MATED PAYMENT	EXTENSION	
Filing Entity	Tax Return to File		Return Filing Method	Payment Method		Extension Filing Method	Payment Method

New businesses, registering after 09/01/03	Withholding Room Occ. Sales & Use	09/01/03	Electronic _____	Electronic _____	Electronic Withheld Amounts _____	NA	NA
Motor Fuels Excise over \$10,000 in preceding cal. year	Excise on Gasoline and Fuel under G.L. c. 64A, 64J, and 64E	09/01/03	Paper	Electronic _____	NA	NA	NA
Partnerships with either: 25+ or more partners; \$50,000 or more in gross income or ord. loss; \$100,000 in gains or losses through sale of stock	Personal Income Tax / Form 3 and Schedule 3K-1	04/15/05	Electronic _____	NA	NA	Paper	Paper
Cigarette Excise Stamps	Cigarette Excise Stamps	09/01/03	Paper	Electronic Unless Paid for at the Time of Pickup from DOR	NA	NA	NA
Tax preparation software companies	Form1, 1-NR/PY, and Supporting Schedules	01/01/04	Must Contain 2D Bar Coding and Fixed Position Text	NA	NA	NA	NA